

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln  
0519 Troy Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 1,594,804.87  | 1,592,533.75                           | 2,271.12                 | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 66,621.41   | 66,621.41                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 37,096.26   | 37,096.26                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 86,179.89   | 86,179.89                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 100,413.55  | 100,413.55                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 42,759.49   | 5,746.27                               | 37,013.22                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 177,995.51  | 173,745.51                             | 0.00                     | 4,250.00                 | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 106,100.95  | 104,908.60                             | 0.00                     | 1,192.35                 | 0.00                     | 0.00         |
| 31XX Food Services                                       | 161,169.98  | 161,169.98                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 6,044.22  | 6,044.22                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 26,450.43   | 26,450.43                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 5,875.44  | 0.00                                   | XXXXXXXXXX               | 5,875.44                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 2,411,512.00  | 2,360,909.87                           | 39,284.34                | 11,317.79                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 2,411,512.00  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 39,284.34/2,360,909.87  |  | 1.66%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 2.42%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0520 Troy H S**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 1,024,135.97  | 1,023,750.98                           | 384.99                   | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 38,927.49   | 38,927.49                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 42,482.41   | 42,482.41                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 76,585.34   | 76,585.34                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 94,333.84   | 94,333.84                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 47,126.89   | 7,975.43                               | 39,151.46                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 113,397.84  | 101,520.84                             | 0.00                     | 11,877.00                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 132,883.54  | 131,691.19                             | 0.00                     | 1,192.35                 | 0.00                     | 0.00         |
| 31XX Food Services                                       | 4,353.15  | 4,353.15                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 30,601.03   | 30,601.03                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 75,062.02   | 75,062.02                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 43,063.83   | 0.00                                   | XXXXXXXXXX               | 43,063.83                | 0.00                     | 0.00         |
| <b>Totals</b>  | 1,722,953.35  | 1,627,283.72                           | 39,536.45                | 56,133.18                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 1,722,953.35  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 39,536.45/1,627,283.72  |  | 2.43%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 2.07%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0522 Libby K-12 Schools**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 6,557,159.40  | 6,523,857.79                           | 0.00                     | 33,301.61                | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 333,036.69  | 333,036.69                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 130,226.79  | 130,226.79                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 198,772.04  | 198,772.04                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 284,618.99  | 284,618.99                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 769,543.82  | 769,543.82                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 292,381.14  | 33,697.57                              | 239,568.36               | 19,115.21                | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 1,107,177.86  | 1,107,177.86                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 528,950.61  | 528,950.61                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 28XX Support Services - Central                          | 54,380.94   | 53,392.36                              | 988.58                   | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 288,234.68  | 288,234.68                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 33XX Community Services                                  | 60,835.17   | 60,835.17                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 25,032.70   | 25,032.70                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 190,310.71  | 175,600.71                             | 0.00                     | 14,710.00                | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 1,967.39  | 0.00                                   | XXXXXXXXXX               | 1,967.39                 | 0.00                     | 0.00         |
| <b>Totals</b>  | 10,822,628.93   | 10,512,977.78                          | 240,556.94               | 69,094.21                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 10,822,628.93   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 240,556.94/10,512,977.78  |  | 2.29%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 1.81%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0527 Eureka Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 2,041,958.00  | 2,034,397.57                           | 85.74                    | 7,474.69                 | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 193,547.92  | 193,547.92                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 29,937.38   | 29,937.38                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 91,953.65   | 91,953.65                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 163,890.68  | 163,240.68                             | 0.00                     | 650.00                   | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 197,225.29  | 197,225.29                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 222,150.55  | 211,302.65                             | 0.00                     | 10,847.90                | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 167,868.93  | 142,716.40                             | 0.00                     | 25,152.53                | 0.00                     | 0.00         |
| 31XX Food Services                                       | 177,458.50  | 177,458.50                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 823.24  | 823.24                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 22,772.82   | 22,772.82                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 52XX Capital Leases or Long Term Notes with Board of In  | 8,545.32  | 0.00                                   | XXXXXXXXXX               | 0.00                     | 8,545.32                 | 0.00         |
| <b>Totals</b>  | 3,318,132.28  | 3,265,376.10                           | 85.74                    | 44,125.12                | 8,545.32                 | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 3,318,132.28  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 85.74/3,265,376.10  |  | 0.00%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0528 Lincoln County H S**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 1,208,909.23  | 1,196,618.70                           | 885.28                   | 11,405.25                | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 78,594.65   | 78,415.65                              | 0.00                     | 179.00                   | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 74,647.70   | 74,647.70                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 121,051.23  | 120,401.24                             | 0.00                     | 649.99                   | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 173,417.80  | 173,417.80                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 188,462.57  | 180,250.03                             | 0.00                     | 8,212.54                 | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 135,071.34  | 109,918.82                             | 0.00                     | 25,152.52                | 0.00                     | 0.00         |
| 31XX Food Services                                       | 1,471.25  | 1,471.25                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 12,302.28   | 12,302.28                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 123,045.94  | 123,045.94                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 52XX Capital Leases or Long Term Notes with Board of In  | 22,111.40   | 0.00                                   | XXXXXXXXXX               | 0.00                     | 22,111.40                | 0.00         |
| <b>Totals</b>  | 2,139,085.39  | 2,070,489.41                           | 885.28                   | 45,599.30                | 22,111.40                | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 2,139,085.39  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 885.28/2,070,489.41   |  | 0.04%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln  
0529 Fortine Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 202,005.91  | 202,005.91                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 5,282.40  | 5,282.40                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 7,815.82  | 7,815.82                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 715.58  | 715.58                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 13,745.51   | 13,745.51                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 6,829.90  | 6,829.90                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 18,899.82   | 0.00                                   | 18,899.82                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 48,599.69   | 48,599.69                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 62,670.80   | 62,670.80                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 29,912.74   | 29,912.74                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 887.96  | 887.96                                 | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| 9999 Undistributed                                       | 525.00  | 525.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 397,891.13  | 378,991.31                             | 18,899.82                | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 397,891.13  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 18,899.82/378,991.31  |  | 4.99%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0530 McCormick Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 31,390.09   | 31,390.09                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 451.75  | 451.75                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 678.76  | 678.76                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 1,073.36  | 1,073.36                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 660.63  | 660.63                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 12,798.03   | 0.00                                   | 12,798.03                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 7,238.82  | 7,238.82                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 2,032.16  | 2,032.16                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 414.15  | 414.15                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 56,737.75   | 43,939.72                              | 12,798.03                | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 56,737.75   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 12,798.03/43,939.72   |  | 29.13%                   |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0532 Sylvanite Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 34,457.65   | 34,457.65                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 2,133.42  | 2,133.42                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 1,095.80  | 1,095.80                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 12,340.95   | 59.02                                  | 12,281.93                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 7,280.26  | 7,280.26                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 461.39  | 461.39                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 1,548.79  | 1,548.79                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 59,318.26   | 47,036.33                              | 12,281.93                | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 59,318.26   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 12,281.93/47,036.33   |  | 26.11%                   |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0533 Yaak Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 62,701.90   | 62,701.90                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 181.62  | 181.62                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 11,728.03   | 0.00                                   | 11,728.03                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 7,460.01  | 7,460.01                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 3,992.65  | 3,992.65                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 86,064.21   | 74,336.18                              | 11,728.03                | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 86,064.21   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 11,728.03/74,336.18   |  | 15.78%                   |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  | %                        |                          |                          |              |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**27 Lincoln**  
**0534 Trego Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 191,069.03  | 190,854.10                             | 214.93                   | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 48.63   | 48.63                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 2,481.10  | 2,481.10                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 1,915.71  | 1,915.71                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 12,122.94   | 12,122.94                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 27,214.75   | 2,870.69                               | 24,344.06                | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 50,020.14   | 49,890.51                              | 129.63                   | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 30,450.46   | 24,050.46                              | 0.00                     | 6,400.00                 | 0.00                     | 0.00         |
| 31XX Food Services                                       | 43,496.51   | 43,496.51                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 1,132.32  | 1,132.32                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services    | 7,306.40  | 0.00                                   | XXXXXXXXXX               | 7,306.40                 | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 1,002.14  | 1,002.14                               | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 368,260.13  | 329,865.11                             | 24,688.62                | 13,706.40                | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 368,260.13  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 24,688.62/329,865.11  |  |                          | 7.48%                    |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]   |  |                          | %                        |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:<br>Enter -0- if there was no rate in FY02.<br>Line A or B _____ less FY02 rate 0.00%  |  |                          | %                        |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment<br>Line A or B plus/minus Line C<br>If Line D is negative, enter -0-. |  |                          | %                        |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.